

TOTAL BUDGET ANALYSIS August-05	WATER OPERATING FUND	WASTEWATER OPERATING FUND	STORMWATER OPERATING FUND	COMBINED TOTAL
<b>BEGINNING CASH AND EQUIVALENTS</b>				
<b>TOTAL - CASH:</b>	951,533	2,245,544	899,205	4,096,282
<b>RECEIPTS</b>				
Collections	754,601	823,801	97,608	1,676,010
Other Revenue	4,308	9,373	1,615	15,296
NSF Checks	(714)	(1,071)		(1,785)
Customer Refund Checks		(8,190)		(8,190)
<b>TOTAL - RECEIPTS:</b>	758,196	823,913	99,223	1,681,332
<b>EXPENDITURES</b>				
2005 Expenditures	631,576	549,215	34,050	1,214,842
Purchased Inventory	72,098			72,098
Sales Tax / Utility Receipt Tax	31,426			31,426
Russell Road Acquisition Agreement	1,762			1,762
Bank Fees	534	801		1,334
<b>TOTAL - EXPENDITURES:</b>	737,396	550,016	34,050	1,321,462
<b>TOTAL - NET GAIN (LOSS):</b>	20,800	273,897	65,173	359,870
<b>TOTAL - ENDING CASH AND EQUIVALENTS:</b>	972,333	2,519,441	964,378	4,456,152

TOTAL INCOME ANALYSIS	2005 Budget	Income Thru July	Remaining Budget	August Income	Year-to-Date Income	Remaining Budget	Percentage Remaining
<b>1 REVENUE</b>							
Water	9,440,644	5,208,568	4,232,076	754,601	5,963,169	3,477,475	36.84%
Wastewater	12,733,690	7,368,219	5,365,471	823,801	8,192,020	4,541,670	35.67%
Stormwater	1,417,416	725,406	692,010	97,608	823,014	594,402	41.94%
<b>TOTAL - CATEGORY 1:</b>	23,591,750	13,302,193	10,289,557	1,676,010	14,978,203	8,613,547	36.51%
<b>TOTAL - ALL INCOME CATEGORIES:</b>	23,591,750	13,302,193	10,289,557	1,676,010	14,978,203	8,613,547	36.51%

TOTAL EXPENSE ANALYSIS	2005 Budget	Expenditures Thru July	Remaining Budget	August Expenditures	Year-to-Date Expenditures	Remaining Budget	Percentage Remaining
<b>2 OPERATION &amp; MAINTENANCE</b>							
Water	5,250,600	2,962,097	2,288,503	429,875	3,391,972	1,858,628	35.40%
Wastewater	8,585,698	4,461,034	4,124,664	463,699	4,924,734	3,660,964	42.64%
Stormwater	372,976	337,447	35,529	34,050	371,498	1,478	0.40%
<b>TOTAL - CATEGORY 2:</b>	14,209,274	7,760,579	6,448,695	927,625	8,688,204	5,521,070	38.86%
<b>3 EXTENSIONS &amp; REPLACEMENTS (See Notes)</b>							
Water	1,738,200	301,592	1,436,608	1,196	302,788	1,435,412	82.58%
Wastewater	1,401,002	355,657	1,045,345	85,516	441,172	959,830	68.51%
Stormwater	482,100	66,176	415,924	-	66,176	415,924	86.27%
<b>TOTAL - CATEGORY 3:</b>	3,621,302	723,425	2,897,877	86,712	810,137	2,811,165	77.63%
<b>4 DEBT REQUIREMENTS</b>							
Water	2,393,738	1,257,095	1,136,643	200,505	1,457,600	936,138	39.11%
Wastewater	2,724,249	1,524,210	1,200,039	-	1,524,210	1,200,039	44.05%
Stormwater	246,902	123,456	123,446	-	123,456	123,446	50.00%
<b>TOTAL - CATEGORY 4:</b>	5,364,889	2,904,761	2,460,128	200,505	3,105,266	2,259,623	42.12%
<b>TOTAL - ALL EXPENSE CATEGORIES:</b>	23,195,465	11,388,765	11,806,700	1,214,842	12,603,606	10,591,859	45.66%

**Notes about the August Update****Income Categories**

Remaining Budget figures should be interpreted as...  
the amount to be collected by the end of the year to reach the budgeted amount  
Remaining Percentage figures should be interpreted as...  
the portion of the budgeted amount left to be collected to reach the budgeted amount  
Percentages less than 33.33 are favorable for this time period

**Expense Categories**

Remaining Budget figures should be interpreted as...  
the amount of the budget which has yet to be spent  
Remaining Percentage figures should be interpreted as...  
the portion of the budget amount which has yet to be spent  
Percentages greater than 33.33 are favorable for this time period

Department: City of Bloomington Utilities Fund: All Funds	2005 Budget	Expenditures Thru July	Remaining Budget	August Expenditures	Year-to-Date Expenditures	Remaining Budget	Percentage Remaining
<b>11 Director</b>							
Personal Services	351,400	190,831	160,569	24,669	215,499	135,901	38.67%
Supplies	11,500	9,434	2,066	884	10,318	1,182	10.28%
Other Services & Charges	134,800	90,860	43,940	27,917	118,776	16,024	11.89%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	497,700	291,125	206,575	53,469	344,593	153,107	30.76%
<b>12 Utilities Service Board</b>							
Personal Services	1,370,621	1,379,344	(8,723)	35,424	1,414,767	(44,146)	-3.22%
Supplies	31,000	26,525	4,475	5,074	31,599	(599)	-1.93%
Other Services & Charges	1,641,000	428,513	1,212,487	6,223	434,736	1,206,264	73.51%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	3,042,621	1,834,382	1,208,239	46,721	1,881,103	1,161,518	38.17%
<b>21 Accounting</b>							
Personal Services	343,100	195,993	147,107	26,335	222,328	120,772	35.20%
Supplies	4,600	6,075	(1,475)	150	6,225	(1,625)	-35.33%
Other Services & Charges	26,000	22,912	3,088	-	22,912	3,088	11.88%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	373,700	224,980	148,720	26,485	251,465	122,235	32.71%
<b>22 Purchasing</b>							
Personal Services	192,300	111,464	80,836	15,297	126,760	65,540	34.08%
Supplies	3,800	2,372	1,428	410	2,782	1,018	26.78%
Other Services & Charges	15,400	1,435	13,965	234	1,670	13,730	89.16%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	211,500	115,271	96,229	15,941	131,212	80,288	37.96%
<b>23 Customer Relations</b>							
Personal Services	118,100	60,003	58,097	9,012	69,014	49,086	41.56%
Supplies	15,400	40,066	(24,666)	902	40,968	(25,568)	-166.03%
Other Services & Charges	28,900	14,559	14,341	-	14,559	14,341	49.62%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	162,400	114,628	47,772	9,914	124,541	37,859	23.31%
<b>24 Billings &amp; Collections</b>							
Personal Services	114,320	69,517	44,803	9,671	79,187	35,133	30.73%
Supplies	57,800	70,484	(12,684)	481	70,965	(13,165)	-22.78%
Other Services & Charges	126,400	-	126,400	-	-	126,400	100.00%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	298,520	140,001	158,519	10,151	150,152	148,368	49.70%
<b>31 Engineering</b>							
Personal Services	799,000	416,599	382,401	50,581	467,180	331,820	41.53%
Supplies	69,400	35,591	33,809	1,318	36,909	32,491	46.82%
Other Services & Charges	58,700	67,763	(9,063)	8,308	76,071	(17,371)	-29.59%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	927,100	519,953	407,147	60,207	580,160	346,940	37.42%
<b>41 Blucher Poole Wastewater Treatment Plant</b>							
Personal Services	560,400	306,801	253,599	40,250	347,050	213,350	38.07%
Supplies	150,300	76,657	73,643	10,986	87,643	62,657	41.69%
Other Services & Charges	488,400	139,781	348,619	12,616	152,396	336,004	68.80%
Capital Outlays	-	-	-	-	-	-	-
<b>DEPARTMENT TOTAL:</b>	1,199,100	523,239	675,861	63,851	587,090	612,010	51.04%
<b>42 Dillman Road Wastewater Treatment Plant</b>							
Personal Services	728,200	446,705	281,495	57,587	504,292	223,908	30.75%
Supplies	256,582	170,849	85,733	21,278	192,126	64,456	25.12%
Other Services & Charges	864,000	300,305	563,695	40,595	340,900	523,100	60.54%
Capital Outlays	-	23,400	(23,400)	1,365	24,765	(24,765)	-
<b>DEPARTMENT TOTAL:</b>	1,848,782	941,259	907,523	120,824	1,062,083	786,699	42.55%
<b>51 Laboratory</b>							
Personal Services	143,500	82,040	61,460	10,480	92,520	50,980	35.53%
Supplies	39,000	15,314	23,686	8,485	23,798	15,202	38.98%
Other Services & Charges	-	-	-	-	-	-	-
Capital Outlays	75,000	73,635	1,365	-	73,635	1,365	1.82%
<b>DEPARTMENT TOTAL:</b>	257,500	170,988	86,512	18,965	189,953	67,547	26.23%

Department: City of Bloomington Utilities Fund: All Funds	2005 Budget	Expenditures Thru July	Remaining Budget	August Expenditures	Year-to-Date Expenditures	Remaining Budget	Percentage Remaining
<b>61 Monroe Water Treatment Plant</b>							
Personal Services	516,500	278,907	237,593	36,669	315,575	200,925	38.90%
Supplies	355,800	153,333	202,467	22,033	175,366	180,434	50.71%
Other Services & Charges	752,300	351,844	400,456	97,761	449,605	302,695	40.24%
Capital Outlays	-	-	-	10,259	10,259	(10,259)	
<b>DEPARTMENT TOTAL:</b>	<b>1,624,600</b>	<b>784,083</b>	<b>840,517</b>	<b>166,721</b>	<b>950,804</b>	<b>673,796</b>	<b>41.47%</b>
<b>63 Griffy Reservoir</b>							
Personal Services	-	-	-	-	-	-	
Supplies	5,200	818	4,382	20	838	4,362	83.88%
Other Services & Charges	10,300	4,250	6,050	620	4,871	5,429	52.71%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>15,500</b>	<b>5,068</b>	<b>10,432</b>	<b>640</b>	<b>5,709</b>	<b>9,791</b>	<b>63.17%</b>
<b>64 Lake Lemon</b>							
Personal Services	-	-	-	-	-	-	
Supplies	5,000	6,678	(1,678)	2,073	8,752	(3,752)	-75.03%
Other Services & Charges	900	-	900	-	-	900	100.00%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>5,900</b>	<b>6,678</b>	<b>(778)</b>	<b>2,073</b>	<b>8,752</b>	<b>(2,852)</b>	<b>-48.33%</b>
<b>71 Transmission &amp; Distribution</b>							
Personal Services	1,215,000	669,641	545,359	91,390	761,031	453,969	37.36%
Supplies	552,375	172,215	380,160	14,444	186,659	365,716	66.21%
Other Services & Charges	274,600	125,602	148,998	21,310	146,913	127,687	46.50%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>2,041,975</b>	<b>967,458</b>	<b>1,074,517</b>	<b>127,145</b>	<b>1,094,603</b>	<b>947,372</b>	<b>46.39%</b>
<b>72 Booster Stations</b>							
Personal Services	81,000	43,830	37,170	6,455	50,285	30,715	37.92%
Supplies	12,400	9,974	2,426	182	10,155	2,245	18.10%
Other Services & Charges	202,800	91,294	111,506	18,367	109,661	93,139	45.93%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>296,200</b>	<b>145,098</b>	<b>151,102</b>	<b>25,003</b>	<b>170,101</b>	<b>126,099</b>	<b>42.57%</b>
<b>73 Lift Stations</b>							
Personal Services	116,500	65,745	50,755	9,682	75,427	41,073	35.26%
Supplies	50,000	37,833	12,167	3,118	40,951	9,049	18.10%
Other Services & Charges	67,100	43,769	23,331	4,611	48,379	18,721	27.90%
Capital Outlays	-	-	-	10,716	10,716	(10,716)	
<b>DEPARTMENT TOTAL:</b>	<b>233,600</b>	<b>147,347</b>	<b>86,253</b>	<b>28,128</b>	<b>175,474</b>	<b>58,126</b>	<b>24.88%</b>
<b>75 Meters</b>							
Personal Services	411,500	239,999	171,501	32,472	272,471	139,029	33.79%
Supplies	86,700	60,119	26,581	56,830	116,949	(30,249)	-34.89%
Other Services & Charges	32,800	18,906	13,894	2,475	21,381	11,419	34.82%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>531,000</b>	<b>319,024</b>	<b>211,977</b>	<b>91,777</b>	<b>410,801</b>	<b>120,199</b>	<b>22.64%</b>
<b>81 Stormwater</b>							
Personal Services	298,738	189,628	109,110	26,174	215,802	82,936	27.76%
Supplies	38,238	63,927	(25,689)	1,921	65,848	(27,610)	-72.21%
Other Services & Charges	36,000	83,893	(47,893)	5,955	89,848	(53,848)	-149.58%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>372,976</b>	<b>337,447</b>	<b>35,529</b>	<b>34,050</b>	<b>371,498</b>	<b>1,478</b>	<b>0.40%</b>
<b>91 Environmental Services</b>							
Personal Services	36,900	14,192	22,708	2,659	16,851	20,049	54.33%
Supplies	12,000	79,408	(67,408)	12,762	92,170	(80,170)	-668.08%
Other Services & Charges	59,300	3,015	56,285	-	3,015	56,285	94.92%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>108,200</b>	<b>96,615</b>	<b>11,585</b>	<b>15,421</b>	<b>112,036</b>	<b>(3,836)</b>	<b>-3.55%</b>
<b>95 Communications</b>							
Personal Services	158,100	75,631	82,469	10,139	85,770	72,330	45.75%
Supplies	900	304	596	-	304	596	66.17%
Other Services & Charges	1,400	-	1,400	-	-	1,400	100.00%
Capital Outlays	-	-	-	-	-	-	
<b>DEPARTMENT TOTAL:</b>	<b>160,400</b>	<b>75,936</b>	<b>84,464</b>	<b>10,139</b>	<b>86,074</b>	<b>74,326</b>	<b>46.34%</b>
<b>95 Total</b>							
Personal Services	7,555,179	4,836,868	2,718,311	494,942	5,331,811	2,223,368	29.43%
Supplies	1,757,995	1,037,975	720,020	163,350	1,201,326	556,669	31.66%
Other Services & Charges	4,821,100	1,788,700	3,032,400	246,992	2,035,692	2,785,408	57.78%
Capital Outlays	75,000	97,035	(22,035)	22,340	119,375	(44,375)	
<b>DEPARTMENT TOTAL:</b>	<b>14,209,274</b>	<b>7,760,579</b>	<b>6,448,695</b>	<b>927,625</b>	<b>8,688,204</b>	<b>5,521,070</b>	<b>38.86%</b>

ONGOING CAPITAL PROJECTS	2005 Budget	Expenditures Thru July	Remaining Budget	August Expenditures	Year-to-Date Expenditures	Remaining Budget	Percentage Remaining
<b>1 WATER SYSTEM PROJECTS</b>							
Country Club Rd. Water Line	250,000	-	250,000	-	-	250,000	100.00%
East St. Rd. 45 Improvements - 45/46 Bypass to Pete Ell	200,000	-	200,000	-	-	200,000	100.00%
Grippy Dam Repairs	140,000	-	140,000	-	-	140,000	100.00%
Kirkwood Av. Streetscape - Phase IV	170,400	77,825	92,575		77,825	92,575	54.33%
New Subdivision Main Oversizing	150,000	-	150,000	-	-	150,000	100.00%
Monroe Low Service Pump Project	250,000	121,589	128,411		121,589	128,411	51.36%
Water Installation Credit Reimbursements	75,000	-	75,000	-	-	75,000	100.00%
West St. Rd. 48 Improvements - Curry Pike to Oard Rd.	90,000	-	90,000	-	-	90,000	100.00%
Monroe Water Treatment Plant	-	836,170	(836,170)	1,196	837,366	(837,366)	
North Jordan Av. Water Line Replacement	160,000	-	160,000	-	-	160,000	100.00%
Monroe WTP Communication Link Improvments	64,000	-	64,000	-	-	64,000	100.00%
Southdowns Neighborhood Utility Replacement - Design	26,300	-	26,300	-	-	26,300	100.00%
Browncliff Water Line Replacement - Phase 1 of 2	162,500	-	162,500	-	-	162,500	100.00%
<b>TOTAL - CATEGORY 1:</b>	<b>1,738,200</b>	<b>1,035,585</b>	<b>702,615</b>	<b>1,196</b>	<b>1,036,781</b>	<b>701,419</b>	<b>40.35%</b>
<b>2 WASTEWATER SYSTEM PROJECTS</b>							
Sheffield Lift Station Project	250,000	-	250,000	-	-	250,000	100.00%
Kirkwood Ave Streetscape-Phase IV	114,000	76,128	37,872	150	76,278	37,722	33.09%
Fieldstone Project	120,000	12,050	107,950	32,695	44,745	75,255	62.71%
Greeley and Hanson	380,000	254,462	125,538	39,495	293,956	86,044	22.64%
GRW	261,700	40,791	220,909	12,892	53,683	208,017	79.49%
Blucher Poole Plant Improvements	-	13,959	(13,959)		13,959	(13,959)	
CE1 Sub-Basin PER Report	-	5,894	(5,894)		5,894	(5,894)	
Dillman Headworks	62,000	689	61,311	284	972	61,028	98.43%
Sunrise Lift Station Project	187,002	-	187,002	-	-	187,002	100.00%
Southdowns Neighborhood Utility Replacement - Design	26,300	-	26,300	-	-	26,300	100.00%
Micro Motors Lift Station Project	-	4,735	(4,735)		4,735	(4,735)	
<b>TOTAL - CATEGORY 2:</b>	<b>1,401,002</b>	<b>408,708</b>	<b>992,294</b>	<b>85,516</b>	<b>494,223</b>	<b>906,779</b>	<b>64.72%</b>
<b>3 STORMWATER SYSTEM PROJECTS</b>							
Jordan River - Walnut & 1st St. Bridges	55,000	56,465	(1,465)		56,465	(1,465)	-2.66%
Kirkwood Av. Streetscape - Phase IV	253,000	1,197	251,803		1,197	251,803	99.53%
McDonald's Project	-	8,513	(8,513)		8,513	(8,513)	
Southdowns Neighborhood Utility Replacement - Design	26,300	-	26,300	-	-	26,300	100.00%
Jordan River - 2nd & Wash. to 4th & Grant - Design (in p	147,800	-	147,800	-	-	147,800	100.00%
<b>TOTAL - CATEGORY 3:</b>	<b>482,100</b>	<b>66,176</b>	<b>415,924</b>	<b>-</b>	<b>66,176</b>	<b>415,924</b>	<b>86.27%</b>
<b>TOTAL - ALL FUND CATEGORIES:</b>	<b>3,621,302</b>	<b>1,510,468</b>	<b>2,110,834</b>	<b>86,712</b>	<b>1,597,180</b>	<b>2,024,122</b>	<b>55.89%</b>

## **Reserve Requirements**

To ensure adequate cash flow, it has been determined that CBU should maintain a cash reserve in each of its funds (Water, Wastewater, and Stormwater) equal to that fund's average 60-day Operations & Maintenance expense. The following table establishes the appropriate level for this reserve by calculating CBU's average monthly Operations & Maintenance expense for each fund and multiplying that figure by two (2).

Month	Water		Wastewater		Stormwater		Total	
	O&M Expense	Fund Balance	O&M Expense	Fund Balance	O&M Expense	Fund Balance	O&M Expense	Fund Balance
September-04	848,408	646,993	661,743	1,690,151	30,790	910,425	1,540,941	3,247,569
October-04	588,706	777,383	776,485	1,783,034	18,390	908,435	1,383,581	3,468,852
November-04	381,673	891,687	465,218	2,162,750	23,197	801,695	870,088	3,856,132
December-04	637,509	941,790	627,121	1,755,496	25,941	701,606	1,290,571	3,398,892
January-05	249,420	877,254	375,409	1,576,986	17,901	746,847	642,730	3,201,087
February-05	667,939	913,056	953,476	1,609,108	64,948	782,775	1,686,363	3,304,939
March-05	272,767	1,012,515	506,830	1,545,563	42,056	844,711	821,653	3,402,789
April-05	465,139	862,056	666,326	1,520,705	67,122	856,252	1,198,587	3,239,013
May-05	299,754	925,111	523,046	1,802,153	53,585	836,381	876,385	3,563,645
June-05	344,677	1,095,577	517,934	2,097,317	37,344	843,390	899,955	4,036,284
July-05	662,401	951,533	918,014	2,245,544	54,492	899,205	1,634,906	4,096,282
August-05	429,875	972,333	463,699	2,519,441	34,050	964,378	927,625	4,456,152
Monthly Average	487,356	905,607	621,275	1,859,021	39,151	841,342	1,147,782	3,605,970
<b>60-Day Average</b>	<b>974,711</b>	<b>N/A</b>	<b>1,242,550</b>	<b>N/A</b>	<b>78,303</b>	<b>N/A</b>	<b>2,295,564</b>	<b>N/A</b>

## **Current Fund Balance Analysis**

To evaluate CBU's current cash position, the following table compares the balance for each of CBU's funds as of August, 2005 to the 60-day reserve requirement.

	Water	Wastewater	Stormwater	Total
Current Fund Balance (Aug-2005)	972,333	2,519,441	964,378	4,456,152
60-Day Reserve Requirement	974,711	1,242,550	78,303	2,295,564
<b>Surplus (Deficit)</b>	<b>(2,379)</b>	<b>1,276,891</b>	<b>886,076</b>	<b>2,160,588</b>